

Standing Account Analysis
 SIDVRACCTC/DUCK11998/STANDING WK4
 13-Oct-97 05:33:29 PM

Acct Name	Locus Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
UNIVERSITY (205)															
Salary & Wage	S & W - Productive														0
	Professional Fees NonSalary														0
	Employee Svs Purchased		75		75										150
Patent Care	Med/Supp		100	125	50										275
	Drugs				25										25
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply														0
Purch. Service	Consulting/Management fee		50	(50)											0
	Medical/Lab Services														0
	Maintenance Purchased Svs		75												75
	Utilities														0
	Equipment Rental		50	(50)											0
	Property Rental			75											75
	Other Purchased Service				75										75
	Other Purch. Contracts														0
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/linen Supply														0
	Maintenance Supply														0
	Office/Computer Supply		175	(100)											75
	Dues & Subscriptions		125	75	50										250
	Travel Meetings & Seminars		50												50
	Postage & Freight														0
	Advertising														0
	Other Admin & General		250	250	(500)										0
Other	Clear old P/R withholding														0
	ASR net activity														0
	General Y/E accrual														0
	Vacation adjustment														0
	Other net activity	298	212	(112)	4										402
Accrued - Misc	4205001 (205)	298	1,162	213	(221)	0	0	0	0	0	0	0	0	0	1,452
Accr - Vacation	4205100 (205)	0	40	40	40										120
Inven - Eval	1500190 (205)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (205)	0	0	0	0										0
Bottom Line	4205698 (205)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrual Analysis

SIDVRACCTOCHUCK11998STANDING W/4

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Acct Name	Lotus Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
MT-SMAL (252)															
Salary & Wage	S & W - Productive														0
	Professional-Fees Nonsalary														0
	Employee Svs Purchased														0
	Life & Disability														0
	Health Benefits														0
Patient Care	Med/Surg														0
	Drugs			15	15										30
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply														0
	Consulting/Management Fee			15											15
Purch. Service	Medical/Lab Services														0
	Maintenance Purchased Svs			15											15
	Uniforms														0
	Equipment Rental														0
	Property Rental														0
	Other Purchased Service														0
	Other Purch - Contracts														0
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply														0
	Maintenance Supply														0
	Office/Computer Supply														0
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														0
	Other Admin & General														0
	Transfer (to/from HUM)														0
Other	Shutdown Reserve	2,193	(395)	(966)	(1,301)										(489)
	Severance Accrual	5,500													5,500
	AMS runout	5													5
	Year-end entry														0
	Other net activity		(141)		22										(119)
Accrued - Misc	4205001 (252)	7,698	(491)	(951)	(1,279)	0	0	0	0	0	0	0	0	0	4,977
Accr - Vacation	4205100 (252)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inven - Eval	1500190 (252)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (252)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205598 (252)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrual Analysis

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		FY 97												FY 98	
Acct Name	ledger Line	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avg
Packview (254)															
Salary & Wage	S & W - Productive														0
	Professional-Fees Nonsalary				75										75
	Employee Svs Purchased		35												35
	Life & Disability														0
	Health Benefits														0
Patient Care	Med/Surg		90			100									180
	Drugs		37	20	(150)										(93)
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply														0
Purch. Service	Consulting/Management Fee		131												131
	Medic/Lab Services														0
	Maintenance Purchased Svs		20	10											30
	Utilities		45	55	(55)										58
	Equipment Rental		4												4
	Property Rental														0
	Other Purchased Service		140	100											240
	Other Purch - Contracts														0
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply		15		10										25
	Maintenance Supply			3											3
	Office/Computer Supply		45	40	25										120
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Passage & Freight														0
	Non Allowables				5										5
	Other Admin & General														0
Other	Transfer (to/from HJH)														0
	Shutdown Reserve														0
	Severance Accrual														0
	AMS refund														0
	Account 4102000	1,374	562	318	90										2,344
	Account 4102000		(562)	(318)	(90)										(970)
	Account 4102030	999			(150)										849
	Account 4102030				150										150
	Year-end entry														0
	Other net activity														0
Accrued - Misc.	4205001 (254)	2,373	562	318	(60)	0	0	0	0	0	0	0	0	0	3,193
Accr - Vacation	4205100 (254)	0	13	12	13	0	0	0	0	0	0	0	0	0	38
Invsh - Eval	1500190 (254)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (254)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (254)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrual Analysis

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Acct Name	Letter Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
City Expenses (255)															
Salary & Wage	S & W - Productive														0
	Professional Fees Nonsalary				75										75
	Employee Svs Purchased		47												47
	Life & Disability														0
	Health Benefits														0
Patient Care	Med/Surg			6	325										331
	Drugs			65	15										80
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products			25	20										45
	Other Patient Care Supply			5	28										33
Purch Service	Consulting/Management Fee			3											3
	Medical/Lab Services														0
	Maintenance Purchased Svs			5											5
	Utilities			54	95	(25)									124
	Equipment Rental			85	15										100
	Property Rental														0
	Other Purchased Service			20	15										35
	AS & T from 205			50	50										100
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply			15											15
	Maintenance Supply														0
	Office/Computer Supply			50	25										75
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														0
	Other Admin & General			3											3
Other	Transfer from HURH														0
	Shutdown Reserve														0
	Severance Accrual														0
	AMS runout														0
	Account #102000	1 049	433	633	5										2,120
	Account #102000		(433)	(633)	(5)										(1,071)
	Account #102030														0
	Account #102030														0
	Year-end entry														0
	Other net activity	1,037													1,037
Accrued - Misc	4205001 (255)	2,086	433	633	5	0	0	0	0	0	0	0	0	0	3,157
Accr Vacation	4205100 (255)	0	20	20	20	0	0	0	0	0	0	0	0	0	60
Insur - Eval	1500190 (255)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (255)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (255)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrual Analysis

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Acct Name	Linet Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail
BANDCOCAS (393)															
Salary & Wage	S & W - Productive														0
	Professional-Fees Nonsalary					75									75
	Employee Svs Purchased			20		25									45
	Life & Disability														0
	Health Benefits														0
Patient Care	Med/Surg			50	75	75									200
	Drugs			70											70
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products			20											20
	Other Patient Care Supply														0
Purch. Service	Consulting/Management Fee			100		50									150
	Medical/Lab Services														0
	Maintenance Purchased Svs			25											25
	Utilities			60	(20)										40
	Equipment Rental			40											40
	Property Rental														0
	Other Purchased Service			125											125
	Other Purch - Contracts														0
	Food & Dietary Supply														0
	Housekeeping Supply														0
Admin & Gen'l	Laundry/Linen Supply			30	(30)										0
	Maintenance Supply														0
	Office/Computer Supply			30	25	20									75
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														0
	Other Admin & General					50									50
	Investment Income														0
	Transfer (to)/from SCHC														0
	Transfer (to)/from EPC														0
Other	Shutdown Reserve			1,000											1,000
	Year end entry														0
	AMS runoff			320											320
	Other net activity														0
	Accrued - Misc	4205001 (393)	1,320	570	50	295	0	0	0	0	0	0	0	0	2,235
Accr - Vacation	4205100 (393)	0	0	30	0	0	0	0	0	0	0	0	0	30	
Inven - Eval	1500190 (393)	0	0	20	0	0	0	0	0	0	0	0	0	20	
Incentive	4201030 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	
Bottom Line	4205698 (393)	0	0	0	0	0	0	0	0	0	0	0	0	0	

Standing Accrual Analysis
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Acct Name	Letter Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
Total Alphonso Hamilton															
Accrued - Misc	Slush	3,338	2,622	989	982	0	0	0	0	0	0	0	0	0	7,931
Accr - Vacation	Vacation	0	120	120	120	0	0	0	0	0	0	0	0	0	360
Inven - Eval	Inventory	186	70	70	70	0	0	0	0	0	0	0	0	0	396
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		3,524	2,812	1,179	1,172	0	0	0	0	0	0	0	0	0	8,687
Total St. Christopher's															
Accrued - Misc	Slush	109	500	25	155	0	0	0	0	0	0	0	0	0	789
Accr - Vacation	Vacation	0	25	25	25	0	0	0	0	0	0	0	0	0	75
Inven - Eval	Inventory	0	25	25	25	0	0	0	0	0	0	0	0	0	75
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		109	550	75	205	0	0	0	0	0	0	0	0	0	839
Total Monrovia															
Accrued - Misc	Slush	637	1,337	225	(221)	0	0	0	0	0	0	0	0	0	1,978
Accr - Vacation	Vacation	0	40	90	85	0	0	0	0	0	0	0	0	0	195
Inven - Eval	Inventory	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		637	1,377	315	(156)	0	0	0	0	0	0	0	0	0	2,173
Total DV OBLIGATED															
Accrued - Misc	Slush	4,084	4,459	1,239	916	0	0	0	0	0	0	0	0	0	10,698
Accr - Vacation	Vacation	0	185	235	210	0	0	0	0	0	0	0	0	0	830
Inven - Eval	Inventory	186	95	95	95	0	0	0	0	0	0	0	0	0	471
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		4,270	4,739	1,569	1,221	0	0	0	0	0	0	0	0	0	11,799

Standing Accrual Analysis

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Acct Name	Locus Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
Total Castanet															
Accrued - Misc	Slush	17,174	1,354	(81)	(1,150)	0	0	0	0	0	0	0	0	0	17,297
Accr - Vacation	Vacation	0	33	32	33	0	0	0	0	0	0	0	0	0	98
Inven - Eval	Inventory	0	0	50	25	0	0	0	0	0	0	0	0	0	75
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		17,174	1,387	1	(1,097)	0	0	0	0	0	0	0	0	0	17,470
Total Pancoast															
Accrued - Misc	Slush	1,320	570	50	295	0	0	0	0	0	0	0	0	0	2,235
Accr - Vacation	Vacation	0	0	30	0	0	0	0	0	0	0	0	0	0	30
Inven - Eval	Inventory	0	0	20	0	0	0	0	0	0	0	0	0	0	20
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		1,320	570	100	295	0	0	0	0	0	0	0	0	0	2,285
GRAND TOTAL															
Accrued - Misc	Slush	22,578	6,383	1,208	61	0	0	0	0	0	0	0	0	0	30,230
Accr - Vacation	Vacation	0	218	297	243	0	0	0	0	0	0	0	0	0	758
Inven - Eval	Inventory	186	95	185	120	0	0	0	0	0	0	0	0	0	586
Accr - Incentive	Incentive	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Exp to Budget	Bottom Line	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		22,764	6,696	1,670	424	0	0	0	0	0	0	0	0	0	31,554

Standing Annual Analysis

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Acct Name	Lotus Line	FY 97												FY 98	
		Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail.
GRADUATE (250)															
Salary & Wage	S & W - Productive														0
	Professional Fees Salary			25		(25)									0
	Professional Fees Nonsalary			100											100
	Employee Svs Purchased			25											25
	Life & Disability														0
	Health Benefits														0
Patient Care	Med/Surg														0
	Drugs					75									75
	IV Solutions														0
	Laboratory Supplies			25											25
	Blood & Blood Products					(133)									(133)
	Other Patient Care Supply			40		35		35							110
Purch Service	Consulting/Management Fee			100		(75)									25
	Collection Fees			35											35
	Medical/Lab Services														0
	Maintenance Purchased Svs			175											175
	Utilities			75		50									125
	Equipment Rental			25											25
	Property Rental					50									50
	Other Purchased Service			150											150
	Other Purch - Contracts														0
Admin & Gen'l	Food & Dietary Supply					30									30
	Housekeeping Supply			25		20									45
	Laundry/Linen Supply			50		20									70
	Maintenance Supply					20									20
	Office/Computer Supply														0
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														0
	Other Admin & General														0
Other	Transfer to/from HJH														0
	Transfer to/from Reed		2,648												2,648
	Transfer to/from Bala		600												600
	Adjust GHS interest income														0
	Year-end entry														0
	AMS refund		1,769												1,769
	Other net activity				17	(16)									1
Accrued - Mac	4205001 (250)	5,017	850	(81)	184	0	0	0	0	0	0	0	0	0	5,970
Accr - Vacation	4205100 (250)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Inven - Eval	1500190 (250)	0	0	50	75	0	0	0	0	0	0	0	0	0	75
Incentive	4201030 (250)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bottom Line	4205698 (250)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Standing Accrual Analysis

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		FY 97												FY 98	
Acct Name	Lobes Line	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Avail
<u>UNIVERSITY (207)</u>															
Salary & Wage	S & W - Productive														0
	Professional Fees NonSalary														0
	Employee Svc Purchased														0
Patient Care	Med/Surg			75											75
	Drugs														0
	IV Solutions														0
	Laboratory Supplies														0
	Blood & Blood Products														0
	Other Patient Care Supply														0
Purch Service	Consulting/Management Fee			50											50
	Medical/Lab Services														0
	Maintenance Purchased Svc														0
	Utilities														0
	Equipment Rental														0
	Property Rental														0
	Other Purchased Service														0
	Other Purch - Contracts														0
Admin & Gen'l	Food & Dietary Supply														0
	Housekeeping Supply														0
	Laundry/Linen Supply														0
	Maintenance Supply														0
	Office/Computer Supply														0
	Dues & Subscriptions														0
	Travel Meetings & Seminars														0
	Postage & Freight														0
	Bad Debt			75											75
	Other Admin & General														0
Other	Clear old P/R withholding														0
	ASR net activity														0
	General Y/E accrual														0
	Vacation adjustment														0
	Other net activity	339	(25)	12											326
Accrued - Misc	4205001 (207)	339	175	12	0	0	0	0	0	0	0	0	0	0	526
Accr - Vacation	4205100 (207)	0	0	50	25										75
Inven - Eval	1500190 (207)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Incentive	4201030 (207)	0	0	0	0										0
Bottom Line	4205698 (207)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

AHERF
Analysis of Reserves

	<u>06/30/96</u>
Alleg. Univ.	
PP&E Reserve	\$3,500,000
Hemot Restricted Monies	1,500,000
Total Alleg. Univ.	<u>5,000,000</u>
 SCHC	
Accrual of FY 97 Expenses	2,200,000
Prior Year CRA	2,400,000
Health Partners Unrecorded Equity	17,000
Temple O.R. Reserve	450,000
Total SCHC	<u>5,067,000</u>
 Alleg. Univ. Hosp.	
Center City	
Inventory Reserve	587,000
PP&E Reserve	1,100,000
Hahnemann Insurance Company deficit	(1,100,000)
Total Center City	<u>587,000</u>
Others	
Health Partners Unrecorded Equity - East Falls	84,000
PP&E Reserve - East Falls	2,900,000
PP&E Reserve - Elkins Park	50,000
PP&E Reserve - Mgmt. Services	100,000
Inventory Adjustment - East Falls	345,000
Total Others	<u>3,479,000</u>
Total Alleg. Univ. Hosp.	<u>4,066,000</u>
 TOTAL DV OBLIGATED GROUP	 <u>14,133,000</u>
 AGH	
Revenue Reserves	2,275,000
Bad Debt Reserves	900,000
CRA Reserves	1,000,000
Total AGH	<u>4,175,000</u>
 AHERF	
Corporate Services Accrual	997,000
SFAS 117 - Endowment Transfers	50,000,000
Insurance Debits - Bucks County	(382,000)
Total AHERF	<u>50,615,000</u>
 GRAND TOTAL	 <u><u>\$68,923,000</u></u>
 Exposure Items:	
SHSH Building	(\$1,310,000)
Unrecorded Centre Square Lease - MS	(1,400,000)
Sale of IBM Building	(6,739,000)
SFAS 117 - Prior Period Amount (AGH)	(4,395,000)
SFAS 117 - Prior Period Amount (AHERF)	(54,000,000)
Total Exposure Items	<u><u>(\$67,844,000)</u></u>

AHERF
Analysis of Reserves

	<u>06/30/96</u>
Alleg. Univ.	
PP&E Reserve	\$3,500,000
Hamot Restricted Monies	1,500,000
Total Alleg. Univ.	<u>5,000,000</u>
 SCHC	
Accrual of FY 97 Expenses	2,200,000
Prior Year CRA	2,400,000
Health Partners Unrecorded Equity	17,000
Temple O.R. Reserve	450,000
Total SCHC	<u>5,067,000</u>
 Alleg. Univ. Hosp.	
Center City	
Inventory Reserve	587,000
PP&E Reserve	1,100,000
SHSH Building	(1,310,000)
Hahnemann Insurance Company deficit	(1,100,000)
Total Center City	<u>(723,000)</u>
Others	
Health Partners Unrecorded Equity - East Falls	84,000
PP&E Reserve - East Falls	2,900,000
PP&E Reserve - Elkins Park	50,000
PP&E Reserve - Mgmt. Services	100,000
Inventory Adjustment - East Falls	345,000
Unrecorded Centre Square Lease - MS	(1,400,000)
	<u>2,079,000</u>
Total Alleg. Univ. Hosp.	<u>1,356,000</u>
 TOTAL DV OBLIGATED GROUP	 11,423,000
 AGH	
Revenue Reserves	2,275,000
Bad Debt Reserves	900,000
CRA Reserves	1,000,000
Sale of IBM Building	(6,739,000)
SFAS 117 - Prior Period Amount	(4,395,000)
Total AGH	<u>(6,959,000)</u>
 AHERF	
Corporate Services Accrual	997,000
SFAS 117 - Endowment Transfers	50,000,000
SFAS 117 - Prior Period Amount	(54,000,000)
Insurance Debits - Bucks County	(382,000)
Total AHERF	<u>(3,385,000)</u>
 GRAND TOTAL	 <u>\$1,079,000</u>

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**AHERF
NET RESERVE ANALYSIS
6/30/96**

RESERVES

996,926	CORP. SERVICE ACCRUAL
<u>50,000.00</u> 44,244,768	FASB #117 ENODOWMENT TRANSFERS
67,241,294	TOTAL RESERVE

EXPOSURE

<u>(54,000.00)</u> (70,722,435)	FASB #117 PRIOR PERIOD AMOUNT
<u><u>(\$3,481,141)</u></u>	NET RESERVE / (EXPOSURE)

NET CUSHION SUMMARY
AGH
JUNE 30, 1996

08/14/96
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CUSHION

<u>ACCOUNT</u>	<u>AMOUNT</u>	<u>PURPOSE</u>
I/P Charge Diff	\$1,275,000	MC IH & DNFB Outliers
O/P Charge Diff	1,000,000	MC O/P Reserves
I/P Uncoll Allow	700,000	I/P Bad Debt Provision
O/P Uncoll Allow	200,000	O/P Bad Debt Provision
CRA	1,000,000	CRA cushion
CUSHION - SUBTOTAL	4,175,000	

EXPOSURE

G/L-Sale of PP&E	6,739,000	Sale - #4 Allegheny Center (IBM)
Restricted Asset Inc.	4,395,000	PY Cumm. effect - #117 Spec. Purp
EXPOSURE - SUBTOTAL	11,134,000	

NET CUSHION/(EXPOSURE) **(\$6,959,000)**

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AHERF
Analysis of Reserves
After Proposed Adjustments

	<u>06/30/95</u>	<u>06/30/96</u>
Alleg. Univ.		
PP&E Reserve	\$4,100,000	3,500,000 \$4,000,000
Revenue Reserve from Center City	2100,000	-
Accrued Severance	1100,000	-
Hamot Restricted Monies		1,500,000
Total Alleg. Univ.	<u>7,300,000</u>	<u>5,500,000</u>

SCHC

Accrual of FY 97 Expenses	-	2,200,000
Accrual of FY 96 Expenses	1,700,000	-
Revenue Reserve	2,300,000	-
Prior Year CRA	2,500,000	2,400,000
PP&E Reserve	1,133,000	-
Health Partners Unrecorded Equity	1,264,000	17,000
Temple O.R. Reserve	-	450,000
Total SCHC	<u>8,897,000</u>	<u>6,067,000</u>

Alleg. Univ. Hosp.

Center City		
Inventory Reserve	1,587,000	587,000
Prior Year CRA	19,800,000	-
PP&E Reserve	1,773,000	1,600,000
SHSH Building	(1,470,000)	(1,310,000)
Disproportionate Share	180,000	-
Sales Tax	500,000	-
Self Insurance Trust	(2,181,000)	(330,000)
Hahnemann Insurance Company deficit	(1,922,000)	(2,113,000)
Total Center City	<u>17,987,000</u>	<u>(1,566,000)</u>

Others

Misc. Revenue Reserves	1,265,000	-
Health Partners Unrecorded Equity - East Falls	3,563,000	84,000
PP&E Reserve - Bucks County	1,493,000	-
PP&E Reserve - East Falls	3,500,000	2,900,000
PP&E Reserve - Elkins Park	597,000	50,000
PP&E Reserve - Mgmt. Services	1,650,000	100,000
Self Insurance Trust - East Falls	(1,185,000)	-
City of Phila Tax Audit	(1,000,000)	-
Inventory Adjustment - East Falls	-	345,000
Unrecorded Centre Square Lease - MS	-	(1,400,000)
	<u>9,883,000</u>	<u>2,079,000</u>

Total Alleg. Univ. Hosp.

<u>27,870,000</u>	<u>513,000</u>
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TOTAL DV OBLIGATED GROUP

<u>44,067,000</u>	<u>12,080,000</u>
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AHERF
Analysis of Reserves
~~After Proposed Adjustments~~

	<u>06/30/95</u>	<u>06/30/96</u>
AGH		
Prior Year CRA	1,000,000	
ANI Disposal	1,000,000	
General Reserve	2,000,000	2,000,000
Total AGH	<u>4,000,000</u>	<u>2,000,000</u>
AHERF		
Insurance Debits - Elkins Park	(1,357,000)	
Insurance Debits - Bucks County	(762,000)	(382,000)
Total AHERF	<u>(2,119,000)</u>	<u>(382,000)</u>
GRAND TOTAL	<u>\$45,948,000</u>	<u>\$13,698,000</u>

AGH

Revenue Adjustments	2,275,000
Bad debt adjustment	900,000
CRA Adjustments	1,000,000
Save up IBM Building	(6,734,000)
Prior year effect - SFAS 117	(4,385,000)
	<u>(6,959,000)</u>

AHERF

Corp. Grants - Pension account	947,000
SFAS 117 Endowment transactions	50,000,000
SFAS 117 Prior period amount	(54,000,000)
	<u>(3,053,000)</u>

AHERF
Analysis of Reserves
After Proposed Adjustments

	<u>06/30/95</u>	<u>06/30/96</u>
Alleg. Univ.		
PP&E Reserve	\$4,100,000	\$3,500,000
Revenue Reserve from Center City	2,100,000	-
Accrued Severance	1,100,000	-
Hamot Restricted Monies	-	1,500,000
Total Alleg. Univ.	<u>7,300,000</u>	<u>5,000,000</u>
SCHC		
Accrual of FY 97 Expenses	-	2,200,000
Accrual of FY 96 Expenses	1,700,000	-
Revenue Reserve	2,300,000	-
Prior Year CRA	2,500,000	2,400,000
PP&E Reserve	1,133,000	-
Health Partners Unrecorded Equity	1,264,000	17,000
Temple O.R. Reserve	-	450,000
Total SCHC	<u>8,897,000</u>	<u>5,067,000</u>
Alleg. Univ. Hosp.		
Center City		
Inventory Reserve	1,587,000	587,000
Prior Year CRA	19,500,000	-
PP&E Reserve	1,773,000	1,550,000
SHSH Building	(1,470,000)	(1,310,000)
Disproportionate Share	180,000	-
Sales Tax	500,000	-
Self Insurance Trust	(2,161,000)	(330,000)
Hahnemann Insurance Company deficit	(1,922,000)	(2,113,000)
Total Center City	<u>17,987,000</u>	<u>(1,616,000)</u>
Others		
Misc. Revenue Reserves	1,265,000	-
Health Partners Unrecorded Equity - East Falls	3,563,000	84,000
PP&E Reserve - Bucks County	1,493,000	-
PP&E Reserve - East Falls	3,500,000	2,900,000
PP&E Reserve - Elkins Park	597,000	50,000
PP&E Reserve - Mgmt. Services	1,650,000	100,000
Self Insurance Trust - East Falls	(1,185,000)	-
City of Phila Tax Audit	(1,000,000)	-
Inventory Adjustment - East Falls	-	345,000
Unrecorded Centre Square Lease - MS	-	(1,400,000)
	<u>9,883,000</u>	<u>2,079,000</u>
Total Alleg. Univ. Hosp.	<u>27,870,000</u>	<u>463,000</u>
TOTAL DV OBLIGATED GROUP	<u>44,067,000</u>	<u>10,530,000</u>

*+145,000
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DC 33 \$700,000

AHERF
Analysis of Reserves
After Proposed Adjustments

	<u>06/30/95</u>	<u>06/30/96</u>
AGH		
Prior Year CRA	1,000,000	-
ANI Disposal	1,000,000	-
General Reserve	<u>2,000,000</u>	<u>2,000,000</u>
Total AGH	<u>4,000,000</u>	<u>2,000,000</u>
AHERF		
Insurance Debits - Elkins Park	(1,357,000)	-
Insurance Debits - Bucks County	<u>(762,000)</u>	<u>(382,000)</u>
Total AHERF	<u>(2,119,000)</u>	<u>(382,000)</u>
GRAND TOTAL	<u>\$45,948,000</u>	<u>\$12,148,000</u>

AHERF
Analysis of Reserves

	<u>06/30/95</u>	<u>06/30/96</u>
Alleg. Univ.		
Revenue Reserve from Center City	\$2,100,000	\$500,000
Accrued Severance	1,100,000	-
PP&E Reserve	4,100,000	4,000,000
Capitalize School of Public Health Costs	-	1,096,000
Hamot Restricted Monies	-	1,500,000
Total Alleg. Univ.	<u>7,300,000</u>	<u>7,096,000</u>
SCHC		
Accrual of FY 97 Expenses	-	2,200,000
Accrual of FY 96 Expenses	1,700,000	-
Revenue Reserve	2,300,000	-
Prior Year CRA	2,500,000	3,400,000
PP&E Reserve	1,133,000	800,000
Health Partners Unrecorded Equity	1,264,000	967,000
Temple O.R. Reserve	-	450,000
General Accrual	-	1,200,000
Total SCHC	<u>8,897,000</u>	<u>9,017,000</u>
Alleg. Univ. Hosp.		
Center City		
Inventory Reserve	1,587,000	1,087,000
Prior Year CRA	19,500,000	7,400,000
PP&E Reserve	1,773,000	1,600,000
SHSH Building	(1,470,000)	(1,310,000)
Disproportionate Share	180,000	-
Sales Tax	500,000	-
Self Insurance Trust	(2,161,000)	(330,000)
Hahnemann Insurance Company deficit	(1,922,000)	(2,113,000)
General Accrual	-	650,000
Total Center City	<u>17,987,000</u>	<u>6,984,000</u>
Others		
Misc. Revenue Reserves	1,265,000	-
Health Partners Unrecorded Equity - East Falls	3,563,000	2,784,000
PP&E Reserve - Bucks County	1,493,000	-
PP&E Reserve - East Falls	3,500,000	3,900,000
PP&E Reserve - Elkins Park	597,000	750,000
PP&E Reserve - Mgmt. Services	1,650,000	600,000
Self Insurance Trust - East Falls	(1,185,000)	-
City of Phila Tax Audit	(1,000,000)	-
Excess Bad Debt Reserve - Elkins Park	-	600,000
Inventory Adjustment - East Falls	-	345,000
General Accrual - East Falls	-	650,000
General Accrual - Elkins Park	-	700,000
General Accrual - Bucks County	-	700,000
General Accrual - Mgmt. Services	-	600,000
Unrecorded Centre Square Lease - MS	-	(1,400,000)
	<u>9,883,000</u>	<u>10,229,000</u>
Total Alleg. Univ. Hosp.	<u>27,870,000</u>	<u>17,213,000</u>
TOTAL DV OBLIGATED GROUP	<u>44,067,000</u>	<u>33,326,000</u>

AHERF
Analysis of Reserves

	<u>06/30/95</u>	<u>06/30/96</u>
AGH		
Prior Year CRA	1,000,000	-
ANI Disposal	1,000,000	-
General Reserve	<u>2,000,000</u>	<u>2,000,000</u>
Total AGH	<u>4,000,000</u>	<u>2,000,000</u>
AHERF		
Insurance Debits - Elkins Park	(1,357,000)	-
Insurance Debits - Bucks County	<u>(762,000)</u>	<u>(382,000)</u>
Total AHERF	<u>(2,119,000)</u>	<u>(382,000)</u>
GRAND TOTAL	<u>\$45,948,000</u>	<u>\$34,944,000</u>

06-Aug
cc: S. Spargo

AHERF
Analysis of Reserves

	<u>06/30/95</u>	<u>06/30/96</u>
Alleg. Univ.		
Revenue Reserve from Center City	\$2,100,000	\$500,000
Accrued Severance	1,100,000	-
PP&E Reserve	4,100,000	4,000,000
General Accrual	-	1,500,000
Capitalize School of Public Health Costs	-	1,096,000
Hemot Restricted Monies	-	1,500,000
Total Alleg. Univ.	<u>7,300,000</u>	<u>8,596,000</u>
 SCHC		
Accrual of FY 97 Expenses	-	2,200,000
Accrual of FY 96 Expenses	1,700,000	-
Revenue Reserve	2,300,000	-
Prior Year CRA	2,500,000	3,400,000
PP&E Reserve	1,133,000	800,000
Health Partners Unrecorded Equity	1,264,000	967,000
Temple O.R. Reserve	-	450,000
General Accrual	-	1,200,000
Total SCHC	<u>8,897,000</u>	<u>9,017,000</u>
 Alleg. Univ. Hosp.		
Center City		
Inventory Reserve	1,587,000	1,087,000
Prior Year CRA	19,500,000	7,400,000
PP&E Reserve	1,773,000	1,600,000
SHSH Building	(1,470,000)	(1,310,000)
Disproportionate Share	180,000	-
Sales Tax	500,000	-
Self Insurance Trust	(2,161,000)	(330,000)
Hahnemann Insurance Company deficit	(1,922,000)	(2,113,000)
General Accrual	-	650,000
Total Center City	<u>17,987,000</u>	<u>6,984,000</u>
 Others		
Misc. Revenue Reserves	1,265,000	-
Health Partners Unrecorded Equity - East Falls	3,563,000	2,784,000
PP&E Reserve - Bucks County	1,493,000	-
PP&E Reserve - East Falls	3,500,000	3,900,000
PP&E Reserve - Elkins Park	597,000	750,000
PP&E Reserve - Mgmt. Services	1,650,000	600,000
Self Insurance Trust - East Falls	(1,185,000)	-
City of Phila Tax Audit	(1,000,000)	-
Excess Bad Debt Reserve - Elkins Park	-	600,000
Inventory Adjustment - East Falls	-	345,000
General Accrual - East Falls	-	650,000
General Accrual - Elkins Park	-	700,000
General Accrual - Bucks County	-	700,000
General Accrual - Mgmt. Services	-	600,000
Unrecorded Centre Square Lease - MS	-	(1,400,000)
	<u>9,883,000</u>	<u>10,229,000</u>
Total Alleg. Univ. Hosp.	<u>27,870,000</u>	<u>17,213,000</u>
 TOTAL DV OBLIGATED GROUP	<u>44,067,000</u>	<u>34,826,000</u>

AHERF
Analysis of Reserves

	<u>06/30/95</u>	<u>06/30/96</u>
AGH		
Prior Year CRA	1,000,000	-
ANI Disposal	1,000,000	-
General Reserve	<u>2,000,000</u>	<u>2,000,000</u>
Total AGH	<u>4,000,000</u>	<u>2,000,000</u>
AHERF		
Insurance Debits - Elkins Park	(1,357,000)	(1,131,000)
Insurance Debits - Bucks County	<u>(762,000)</u>	<u>(762,000)</u>
Total AHERF	<u>(2,119,000)</u>	<u>(1,893,000)</u>
GRAND TOTAL	<u><u>\$45,948,000</u></u>	<u><u>\$34,933,000</u></u>

AHERF
Analysis of Reserves
After Proposed Adjustments

	<u>06/30/95</u>	<u>06/30/96</u>
Alleg. Univ.		
PP&E Reserve	\$4,100,000	\$4,000,000
Revenue Reserve from Center City	2,100,000	-
Accrued Severance	1,100,000	-
Capitalize School of Public Health Costs	-	1,096,000
Harmot Restricted Monies	-	1,500,000
Total Alleg. Univ.	<u>7,300,000</u>	<u>6,596,000</u>
 SCHC		
Accrual of FY 97 Expenses	-	2,200,000
Accrual of FY 96 Expenses	1,700,000	-
Revenue Reserve	2,300,000	-
Prior Year CRA	2,500,000	3,400,000
PP&E Reserve	1,133,000	-
Health Partners Unrecorded Equity	1,264,000	17,000
Temple O.R. Reserve	-	450,000
Total SCHC	<u>8,897,000</u>	<u>6,067,000</u>
 Alleg. Univ. Hosp.		
Center City		
Inventory Reserve	1,587,000	587,000
Prior Year CRA	19,500,000	-
PP&E Reserve	1,773,000	1,600,000
SHSH Building	(1,470,000)	(1,310,000)
Disproportionate Share	180,000	-
Sales Tax	500,000	-
Self Insurance Trust	(2,161,000)	(330,000)
Hahnemann Insurance Company deficit	(1,922,000)	(2,113,000)
Total Center City	<u>17,987,000</u>	<u>(1,566,000)</u>
 Others		
Misc. Revenue Reserves	1,265,000	-
Health Partners Unrecorded Equity - East Falls	3,563,000	84,000
PP&E Reserve - Bucks County	1,493,000	-
PP&E Reserve - East Falls	3,500,000	2,900,000
PP&E Reserve - Elkins Park	597,000	50,000
PP&E Reserve - Mgmt. Services	1,650,000	100,000
Self Insurance Trust - East Falls	(1,185,000)	-
City of Phila Tax Audit	(1,000,000)	-
Inventory Adjustment - East Falls	-	345,000
Unrecorded Centre Square Lease - MS	-	(1,400,000)
	<u>9,883,000</u>	<u>2,079,000</u>
Total Alleg. Univ. Hosp.	<u>27,870,000</u>	<u>513,000</u>
 TOTAL DV OBLIGATED GROUP	<u>44,067,000</u>	<u>13,176,000</u>

AHERF
Analysis of Reserves
After Proposed Adjustments

	<u>06/30/95</u>	<u>06/30/96</u>
AGH		
Prior Year CRA	1,000,000	-
ANI Disposal	1,000,000	-
General Reserve	<u>2,000,000</u>	<u>2,000,000</u>
Total AGH	<u>4,000,000</u>	<u>2,000,000</u>
AHERF		
Insurance Debits - Elkins Park	(1,357,000)	(1,131,000)
Insurance Debits - Bucks County	<u>(762,000)</u>	<u>(762,000)</u>
Total AHERF	<u>(2,119,000)</u>	<u>(1,893,000)</u>
GRAND TOTAL	<u>\$45,948,000</u>	<u>\$13,283,000</u>

AHERF
Analysis of Reserves

	06/30/95	06/30/96
Alleg. Univ.		
General Reserve from Center City	\$2,100,000	\$500,000
Accrued Severance	1,100,000	-
PP&E Reserve	4,100,000	Open
Standing Accrual	-	1,500,000
Capitalize School of Public Health Costs	-	1,098,000
Harriet Restricted Monies	-	1,500,000
Total Alleg. Univ.	7,300,000	4,598,000

SCHC

Accrual of FY 97 Expenses	-	2,200,000
Accrual of FY 98 Expenses	1,700,000	-
General Revenue Reserve	2,300,000	-
Prior Year CRA	2,500,000	3,400,000
PP&E Reserve	1,133,000	Open
Health Partners Unrecorded Equity	1,284,000	Open
Temple O.R. Reserve	-	450,000
Standing Accrual	-	1,200,000
Total SCHC	8,897,000	7,250,000

Alleg. Univ. Hosp.

Center City		
Inventory Reserve	1,587,000	1,087,000
Prior Year CRA	19,500,000	7,400,000
PP&E Reserve	1,773,000	1,773,000
SHSH Building	(1,470,000)	(1,310,000)
Disproportionate Share	180,000	-
Sales Tax	500,000	-
Self Insurance Trust - Center City	(2,161,000)	(530,000)
Hahnemann Insurance Company deficit	(1,922,000)	(2,113,000)
Standing Accrual	-	650,000
Total Center City	17,987,000	6,957,000

Others	Misc. Revenue Reserves	425,000	
USMC Prudent Buyer Quality Payment		448,000	
Disproportionate Share - East Falls		100,000	
General Revenue Reserve - East Falls		300,000	
Bucks County General Revenue Reserve		250,000	
Elkins Park General Revenue Reserve		175,000	
Health Partners Unrecorded Equity		3,583,000	
PP&E Reserve - Bucks County		1,493,000	Open
PP&E Reserve - East Falls		3,500,000	Open
PP&E Reserve - Elkins Park		597,000	Open
PP&E Reserve - Mgmt. Service		1,650,000	Open
Self Insurance Trust - East Falls		(1,185,000)	-
City of Phila Tax Audit		(1,000,000)	-
Excess Bad Debt Reserve - Elkins Park		-	600,000
Inventory Adjustment - East Falls		-	345,000
Standing Accrual - East Falls		-	650,000
Standing Accrual - Elkins Park		-	700,000
Standing Accrual - Bucks County		-	700,000
Standing Accrual - Mgmt. Service		-	600,000
Unrecorded Corner Square Lease - Mgmt.		-	(1,400,000)
		9,883,000	2,195,000
Total Alleg. Univ. Hosp.		27,870,000	9,152,000

AHERF
Analysis of Reserves

	<u>06/30/95</u>	<u>06/30/96</u>
AGH		
Prior Year CRA	\$1,000,000	\$0
ANI Disposal	1,000,000	-
General Reserve	2,000,000	2,000,000
Capitalized Interest - Northwest Wing	-	1,600,000
Total AGH	<u>4,000,000</u>	<u>3,600,000</u>
AHERF		
Insurance Debits - Elkins Park	(1,357,000)	(1,131,000)
Insurance Debits - Bucks County	<u>(762,000)</u>	<u>(762,000)</u>
Total AHERF	<u>(2,119,000)</u>	<u>(1,893,000)</u>
GRAND TOTAL	<u>\$45,948,000</u>	<u>\$22,705,000</u>

AHERF
Analysis of Reserves

	06/30/95	02/29/96	6/30/96
AGH			
Prior Year CRA	\$1,000,000	\$0	-
ANI Disposal	1,000,000		-
General Reserve	2,000,000	2,000,000	2,000,000
Gateway HMO Unrecorded Equity	-	2,500,000	1,600,000
<i>Capitalize Interest on Bond</i>	-	-	-
Total AGH	4,000,000	4,500,000	
AHERF			
Insurance Debits - EPH	(1,357,000)	(1,131,000)	(1,131,000)
Insurance Debits - BCH	(762,000)	(762,000)	(762,000)
Total AHERF	(2,119,000)	(1,893,000)	
MCPHU			
General Reserve from HUH <i>Center City</i>	2,100,000	500,000	500,000
Accrued Severance	1,100,000	307,000	-
PP&E Reserve	4,100,000	3,700,000	1,800,000
<i>STANDING ACCOUNT</i>	-	-	-
<i>Payroll for June on Public Health Comm</i>	7,300,000	4,567,000	1,096,000
<i>Hypertension Medication</i>	-	-	1,500,000
SCHC			
<i>Accrual of FY 97 EXPENSES</i>	-	-	2,200,000
Accrual of FY 98 Expenses	1,700,000	567,000	-
General Revenue Reserve	2,300,000	2,300,000	-
Prior Year CRA	2,500,000	2,500,000	3,400,000
PP&E Reserve	1,133,000	1,133,000	-
Health Partners Unrecorded Equity	1,284,000	1,097,000	450,000
<i>Transfer to Reserve</i>	-	-	-
Total SCHC	8,897,000	7,597,000	1,200,000
<i>STANDING ACCOUNT</i>	-	-	-
MCPHUS			
<i>HHH Center City</i>			
Inventory Reserve	1,587,000	1,087,000	1,087,000
Prior Year CRA	19,500,000	1,500,000	7,400,000
PP&E Reserve	1,773,000	1,773,000	1,773,000
SHSH Building	(1,470,000)	(1,364,000)	(1,364,000)
Disproportionate Share	180,000	-	-
Sales Tax	500,000	-	-
Self Insurance Trust - HUH <i>Center City</i>	(2,161,000)	(765,000)	(765,000)
Hahnemann Insurance Company deficit	(1,922,000)	(2,113,000)	(2,113,000)
<i>STANDING ACCOUNT</i>	-	-	-
Total HUH	17,987,000	118,000	
Others			
USHC Prudent Buyer Quality Payment	440,000	-	-
Disproportionate Share - MCPH	100,000	-	-
General Revenue Reserve - MCPH	300,000	-	-
Bucks General Revenue Reserve	250,000	-	-
Elkins General Revenue Reserve	175,000	-	-
Health Partners Unrecorded Equity	3,583,000	3,148,000	-
PP&E Reserve - Bucks	1,493,000	993,000	-
PP&E Reserve - MCPH <i>East Falls</i>	3,500,000	2,900,000	-
PP&E Reserve - Elkins	597,000	597,000	-
PP&E Reserve - MS	1,650,000	1,650,000	-
Self Insurance Trust - MCPH <i>East Falls</i>	(1,185,000)	(98,000)	-
City of Phila Tax Audit	(1,000,000)	(785,000)	-
<i>PP&E Reserve Adjustment - MCPH</i>	-	(1,200,000)	-
<i>Bottom Line Elimination - MS</i>	-	(1,360,000)	-
<i>Excess Bond for Reserve - ELKINS</i>	9,883,000	5,327,000	600,000
<i>Inventory Res. - East Falls</i>	-	-	345,000
Total MCPHUS	27,870,000	5,445,000	
<i>STANDING ACCOUNT - East Falls</i>	-	-	650,000
<i>" " - ELKINS</i>	-	-	700,000
<i>" " - Bucks</i>	-	-	700,000
<i>" " - MS</i>	-	-	600,000
<i>Unrecorded Reserve Savings Bonds - MS</i>	-	-	(1,400,000)
GRAND TOTAL	\$45,948,000	\$20,276,000	

Potential Adjustments
(000s)

<u>Potential Income Items</u>	<u>Income/(Expense)</u>
<u>AHERE</u>	
Unrealized investment gains - Unrestricted/ board-designated funds	\$ 7,000 ✓
<u>AGH</u>	
Unrealized investment gains - Board-designated funds	\$ 3,900 ✓
Gain on sale of IBM building	500 ✓
Capitalized interest - Northwest Wing	<u>1,600</u> ✓
	<u>6,000</u>
<u>MCPH</u>	
Unrealized investment gains - Unrestricted funds	\$ 75 ✓
Overaccrued fiscal 1996 depreciation expense	1,500 ✓
Reverse self insurance trust adjustments	<u>825</u> ✓
	<u>2,400</u>
<u>Elkins Park</u>	
Overaccrued fiscal 1996 depreciation expense	\$ 550 ✓
Reduce intercompany interest allocation from MS	<u>350</u> ✓
	<u>900</u>
<u>Bucks County</u>	
Overaccrued fiscal 1996 depreciation expense	\$ 850 ✓
Reduce intercompany interest allocation from MS	<u>300</u> ✓
	<u>1,150</u>
<u>St. Christopher's</u>	
Reverse miscellaneous accruals	\$ 790 ✓
Overaccrued fiscal 1996 depreciation expense	<u>830</u> ✓
	<u>1,620</u>
<u>Hahnemann University Hospital</u>	
Unrealized investment gains - Unrestricted/Board-designated funds	\$1,600 ✓
Old Accounts Payable system balance	350 ✓
Reverse self insurance trust adjustments	<u>800</u> ✓
	<u>2,750</u>
<u>MCPHU</u>	
Recognize Hamot restricted monies	\$1,500 ✓
Unrealized investment gains - Unrestricted/Board-designated funds	960 ✓
Overaccrued fiscal 1996 depreciation expense	1,150 ✓
Reverse supplements	<u>2,000</u> ✓
	<u>5,610</u>
Total potential income items	<u>\$27,430</u>
Summary of Potential Income Items:	
<u>Operating Items</u>	
Depreciation expense	\$4,880
Interest expense	2,250
Salaries and Wages	2,000
Insurance expense	1,625
Other	<u>2,640</u>
Total Operating Items	<u>13,395</u>
<u>Nonoperating Items</u>	
Unrealized investment gains	13,535
Gain on sale of IBM building	<u>500</u>
Total Nonoperating Items	<u>14,035</u>
	<u>\$27,430</u>

Potential Adjustments
(000s)

<u>Potential Expense Items</u>	<u>Income/(Expense)</u>
<u>AHERF</u>	
Iqbal Paroo tort settlement	\$(3,300)
Carol Calvert tort settlement	<u>(1,600)</u>
	<u>(4,900)</u>
<u>AGH</u>	
Investment in Heart Pump	<u>(906)</u>
	<u>(906)</u>
<u>MCPH</u>	
Writeoff of deferred financing costs and discount and extra.loss	\$(2,545)
PIP Adjustments	<u>(3,000)</u>
Patient A/R accounts at gross	<u>(5,000)</u>
	<u>(10,545)</u>
<u>Elkins Park</u>	
CRA matters	\$ (500)
Deferred reimbursement debits and extra.loss	<u>(2,120)</u>
	<u>(2,620)</u>
<u>Bucks County</u>	
CRA matters	\$(500)
DHG goodwill	<u>(677)</u>
Extraordinary loss	<u>(617)</u>
	<u>(1,794)</u>
<u>Management Services</u>	
Writeoff of deferred financing costs and discount and extra.loss	\$(4,437)
Reduction of intercompany interest allocation	<u>(650)</u>
Unrecorded Centre Square lease expense	<u>(782)</u>
	<u>(5,869)</u>
<u>Hahnemann University Hospital</u>	
PIP Adjustments	\$(3,000)
Writeoff of deferred financing costs and discount and extra.loss	<u>(8,758)</u>
Patient A/R accounts at gross	<u>(9,000)</u>
	<u>(20,758)</u>
<u>St. Christopher's</u>	
Writeoff of deferred financing costs and discount and extra.loss	\$(2,290)
<u>MCPHU</u>	
Writeoff of deferred financing costs and discount and extra.loss	\$(1,860)
<u>Horizon</u>	
Writeoff of deferred financing costs and extra.loss	\$(567)
<u>Other</u>	
Uncollectible PATCOM accounts	\$(25,000)
Unrecorded physician vacation accruals	<u>???</u>
Total potential expense items	<u>\$(77,109)</u>
<u>Classification of Potential Expense Items</u>	
Extraordinary loss	\$(23,194)
Operating losses	<u>(53,915)</u>
Total	<u>\$(77,109)</u>

December 1995 Delaware Valley Adjustments

<u>Medical College of Pennsylvania Hospital</u>	<u>Amount</u>	<u>Financial Statement Line</u>
Excess Patient Accounting adjustment reserve	\$300,000	I/P revenue
Reverse general revenue reserve	300,000	I/P revenue
Recognize disproportionate share	100,000	I/P revenue
Reverse Health Partners reserve	600,000	I/P revenue
Reverse accrued payment to physician credit	105,000	I/P revenue
Recognize capitation income	<u>140,000</u>	I/P revenue
	1,605,000	
Reduce depreciation expense	600,000	Depreciation
Reverse inventory reserve	150,000	Med/Surg.
Amortize 6/30/95 severance accrual	90,000	Salaries
Reduce self insurance accrual	<u>100,000</u>	Other Purchased Svcs.
	<u>2,545,000</u>	
<u>Elkins Park Hospital</u>		
Reverse Health Partners reserve	\$100,000	I/P revenue
Reduce workers' compensation accrual	<u>150,000</u>	AHERF fringes
	<u>250,000</u>	
<u>Bucks County Hospital</u>		
Reverse Health Partners reserve	\$50,000	I/P revenue
Reduce workers' compensation accrual	150,000	AHERF fringes
Reduce depreciation expense	<u>500,000</u>	Depreciation
	<u>700,000</u>	
<u>Management Services</u>		
Bottom line elimination	\$399,000	Other Purchased Svcs.
<u>St. Christopher's</u>		
Reverse Health Partners reserve	\$900,000	I/P revenue
<u>HUH</u>		
Reverse Health Partners reserve	\$500,000	I/P revenue
Recognize capitation income	210,000	I/P revenue
Recognize disproportionate share	180,000	I/P revenue
Reverse bad debt reserve in contractual allow.	400,000	I/P revenue
Recognize CRA income	<u>1,000,000</u>	I/P revenue
	2,290,000	
Reduce bad debt expense for CRA reserve	3,500,000	Bad debt expense
Reduce inventory reserve	500,000	Med/Surg.
Reduce sales tax reserve	500,000	Other Purchased Svcs.
Reverse misc. standing accrual	200,000	Other Purchased Svcs.
Reduce workers' compensation accrual	<u>300,000</u>	AHERF fringes
	<u>7,290,000</u>	
<u>MCPHU</u>		
Reduce bad debts for foreign student writeoffs	\$375,000	Bad debt expense
Reduce Pro Fee bad debts	375,000	Bad debt expense
Recognize additional direct grant revenue	600,000	Sponsored Projects
Recognize additional Pro Fee revenue	250,000	Physician Services
Reduce depreciation expense	<u>400,000</u>	Depreciation
	<u>2,000,000</u>	
Total	<u>\$14,084,000</u>	

Potential Restructuring Items

(in 000s)

Loss on debt retirement	\$12,361
Patient revenue writeoffs - DV (YTD Sept)	13,700
Patient revenue writeoffs - AGH (YTD Sept)	??
Additional Patient Accounting writeoffs - DV (HUH and MCPH)	25,000
Additional Patient Accounting writeoffs - AGH	10,000
Patcom system writeoffs	10,000
CRA Problems	7,000
Common Fund Investment writedown	3,500
Iqbal Paroo severance	3,000
SHSH building writeoff	1,500
CAT Fund (1995 +50% of projected 1996 surcharge)	7,500
Anticipated Medicare reimbursement reductions	??
MA 5% reimbursement reductions	5,000
HUH self insurance shortfall	4,083
MCPH self insurance shortfall	1,185
HUH additional self insurance reserves	3,000
MCPH additional self insurance reserves	2,000
Elkins Park Insurance debits	1,357
Bucks County Insurance debits	762
MCPHU School of Public Health expenditures	3,000
Layoffs	??
Management Services bottom line elimination	5,000
City of Philadelphia tax audit	1,000
PIP problems	5,000
PPE writeoffs (obsolete, physical count, etc)	10,000
AGH problems	??
AHERF problems	??
AIHG problems	??
Blue Cross Prudent Buyer exposure	??
Deferred reimbursement debits - EPH	484
Deferred reimbursement debits - MS	456
DHG goodwill - Bucks	684
	<u>\$136,572</u>

AMC Excess

CAT Fund Exposure

Carol Calvert settlement

??
24,000
2,400

Full Version

Delaware Valley Obligated Group

(\$ in 000s)

	Month of <u>April 1996</u>	Month of <u>April 1995</u>	YTD <u>April 1996</u>	YTD <u>April 1995</u>
Preliminary Excess/(Deficiency) of Revenue over Expenses	\$(6,375)	\$4,262	\$24,281	\$25,202
Proposed Adjustments:				
Capitalize HUH PFC Costs	3,300	---	3,300	---
Capitalize MCPH PHI Costs	1,500	---	1,500	---
Reduce HUH Bad Debt Expense	1,000	---	1,000	---
Reverse MCPH Self Insurance Expense	1,000	---	1,000	---
Reverse HUH Self Insurance Expense	1,000	---	1,000	---
April Revenue Adj. - MCPH Volume Calculation	1,100	---	1,100	---
April Revenue Adj. - HUH Volume Calculation	1,500	---	1,500	---
April Revenue Adj. - SCHC Volume Calculation	1,800	---	1,800	---
Feb. Revenue Adj. - HUH Volume Calculation	1,100	---	1,100	---
Feb. Revenue Adj. - MCPH Volume Calculation	2,000	---	2,000	---
Reverse SCHC FY97 Advertising	350	---	350	---
Reverse HUH Old A/P Balance	340	---	340	---
Reduce HUH Inventory Reserve	500	---	500	---
Increase Elkins O/P Revenue - Ins. Adj.	226	---	226	---
Adjust MCPH Inventory	300	---	300	---
Reverse SCHC Standing Accruals	750	---	750	---
Reverse Bucks Standing Accruals	350	---	350	---
Reverse Elkins Standing Accruals	250	---	250	---
Capitalize MCPHU School of Public Health Costs	???	---	???	---
Reverse MCPHU General Reserve	500	---	500	---
Adjust MCPHU Prof Fee Revenue	500	---	500	---
Reverse MCPHU Severance Reserve	180	---	180	---
Overaccrued FY96 Depreciation - MCPH	1,000	---	1,000	---
Overaccrued FY96 Depreciation - Elkins	500	---	500	---
Overaccrued FY96 Depreciation - Bucks	800	---	800	---
Overaccrued FY96 Depreciation - SCHC	800	---	800	---
Overaccrued FY96 Depreciation - MCPHU	600	---	600	---
Recognize Hamot Restricted Monies	<u>1,000</u>	<u>---</u>	<u>1,000</u>	<u>---</u>
Proposed Adj. Sub-Total	<u>24,246</u>	<u>---</u>	<u>24,246</u>	<u>---</u>
Adjusted Excess of Revenue Over Expenses	<u>\$17,871</u>	<u>\$4,262</u>	<u>\$48,527</u>	<u>\$25,202</u>

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Delaware Valley Obligated Group

(\$ in 000s)

	Month of <u>April 1996</u>	Month of <u>April 1995</u>	YTD <u>April 1996</u>	YTD <u>April 1995</u>
Preliminary Excess/(Deficiency) of Revenue over Expenses	\$(6,375)	\$4,262	\$24,281	\$25,202
Proposed Adjustments:				
Capitalize HUH PFC Costs	3,300	---	3,300	---
Capitalize MCPH PHI Costs	1,500	---	1,500	---
Reduce HUH Bad Debt Expense	1,000	---	1,000	---
Reverse SCHC FY97 Advertising	350	---	350	---
Reverse HUH Old A/P Balance	340	---	340	---
Reduce HUH Inventory Reserve	500	---	500	---
Adjust MCPH Inventory	300	---	300	---
Reverse SCHC Standing Accruals	750	---	750	---
Reverse Bucks Standing Accruals	350	---	350	---
Reverse Elkins Standing Accruals	250	---	250	---
Capitalize MCPHU School of Public Health Costs	???	---	???	---
Reverse MCPHU General Reserve	500	---	500	---
Adjust MCPHU Prof Fee Revenue	???	---	???	---
Reverse MCPHU Severance Reserve	180	---	180	---
Overaccrued FY96 Depreciation - MCPH	1,000	---	1,000	---
Overaccrued FY96 Depreciation - Elkins	500	---	500	---
Overaccrued FY96 Depreciation - Bucks	800	---	800	---
Overaccrued FY96 Depreciation - SCHC	800	---	800	---
Overaccrued FY96 Depreciation - MCPHU	600	---	600	---
Recognize Hamot Restricted Monies	<u>1,000</u>	<u>---</u>	<u>1,000</u>	<u>---</u>
Proposed Adj. Sub-Total	<u>14,020</u>	<u>---</u>	<u>14,020</u>	<u>---</u>
Adjusted Excess of Revenue Over Expenses	<u>\$7,645</u>	<u>\$4,262</u>	<u>\$38,301</u>	<u>\$25,202</u>

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MCM Depreciation Estimate - FY 96

- FY 96 Per VC \$5,473,869
- FY 95 Cap Exp. Deprec 780,000
 - ($\$7,820 \div 10 \text{ yrs}$)
- FY 96 Cap. Exp. Deprec:
 - ✓ Airways - Primary Owner:
 - $\$11,000 \div 25 \text{ yrs} \times 1/2 \text{ yr} = 220,000$
 - ✓ Other Cap Exp. ($\$16,400 - \$11,000$)
 - $5,400 \div 7 \text{ yrs} \times 1/2 \text{ yr} = 384,000$
- 6/30/94 CWIP Not for VC ($\$12,572 - 8,200$) 336,000
 - $\$4,372 \div 13 \text{ yrs}$

Avg.
Payroll
Life

Estimated FY 96 Depreciation	7,195,869
Actual FY 96 "	7,629,000
Excess	<u>\$424,131</u>

Use
\$400,000

Rebate @ 6/30/94	\$3,500,000
Depreciation 1995 Av.	< 6,000,000 >
FY 96 Excess	400,000

<u>\$3,900,000</u>

June 1996 Av

Rebate @ 6/30/94	<u>\$2,900,000</u>
------------------	--------------------

< 1,000,000 >

ELKINS PARK Depreciation Estimate - FY 96

• FY 96	Am VC	\$2,132,250
• FY 95	Cap. Exp. (\$592 ÷ 7 yrs)	78,000
• FY 96	Cap. Exp. (\$970 ÷ 7 yrs × 1/2 yr)	69,000
	Estimated FY 96 Deprec. Exp.	\$ 3,079,250
	Accum FY 96 " "	3,238,000
	Excess	\$ 758,750 - Use
		<u>\$ 758,750</u>

Reserve @ 6/30/95

\$ 592,000

Recess to Am Dep Reserve

<592,000>

FY 96 Excess

750,000

6/30/96

\$ 750,000

JUNE 1996 Am

Reserve @ 6/30/96

<700,000>

\$ 50,000

Avon County Depreciation Estimate - FY 96

• FY 96 Expires Pa. VC	\$ 1,692,537
Excluded <u>SMS</u> • FY 95 Cap. Exp. ($9617,000 \div 7 \text{ yrs}$)	85,000
• <u>SMS</u>	807,000
• FY 96 Cap. Exp. Φ ($82,714 - \text{Total}$)	
• Suras Comm $8,632 \div 25 \text{ yrs} \times 1/2$	33,000
• <u>Other</u> $1,082 \div 7 \text{ yrs} \times 1/2$	78,000
Estimated FY 96 Depreciation	<u>2,698,537</u>
Actual " " "	<u>2,625,000</u>
Difference	<u>\$ 73,537</u>

MANAGEMENT SERVICES DEPRECIATION ESTIMATE - FY 96

• FY 96 EXPENSE FOR VC \$ 1,887,984
 • FY 95 Cap. EXP. ($184,806 \div 5 \text{ yrs}$) 96,000
 • FY 96 Cap. EXP. ($11,311 \div 5 \text{ yrs} \times 1/2$) 132,000
 • Depreciation EXP @ 6/30/96 CNIP (Form # 10,844)
 $10,844 - 6,700 = 4,144$ 5 yrs = 829,000

Estimate	FY 96 DEPRE. EXP.	\$ 3,809,984
August	August DEPRE. EXP	2,872,452
	<u>SHOWN</u>	<u>\$ 937,532</u>

Actual $\$ 5,949,000$
 N-H Saver $\langle 3,074,541 \rangle$
 August Actual 2,872,452

Received @ 6/30/95
 FY 96 SHOWN

6/30/96 1,659,000
937,532
\$ 662,468 Use \$600,000

JUNE 1996 ACT

RESERVE @ 6/30/96

$\langle 500,000 \rangle$
\$ 162,468

Sr. CHAIRMAN'S Estimated Depreciation - FY 96

• FY 96 Expense Per VC \$ 5,107,873
 • FY 95 Cap. Exp. (\$4,251 in turn)
 • Land \$500 - No Deprec
 • Buildings \$1,600 - Accrual Dep
 $\frac{25 \text{ yrs}}{25 \text{ yrs}} =$ 64,000
 • Other (\$4,251 - \$500 - \$1,600 = \$2,150)
 $\frac{2,150}{7 \text{ yrs}} =$ 307,000
 • FY 96 Cap. Exp. (\$4,826 in turn)
 • Land \$311 - No Deprec
 • CIP/Construction \$2,002 $\div 13 \text{ yrs} \times \frac{1}{2}$ 77,000
 • Other (\$4,826 - \$311 - \$2,002 = \$2,513)
 $\frac{2,513}{7 \text{ yrs} \times \frac{1}{2}} =$ 180,100
 Estimated FY 96 Exp. 5,735,873
 Actual " " " 6,644,000
 Excess \$ 908,127

✓ SE
\$ 800,000

Reserve @ 6/30/95
 Transferred to Am Det Reserve
 FY 96 Excess

6/30/96

\$ 1,133,000
 <1,133,000>
 800,000
\$ 800,000

JUNE 1996 For
 Reserve @ 6/30/96 <800,000>
 \$ -

Central City Estimated Depreciation - FY 96

Very
Conservative
P/O

- FY 96 Expense Per MSA \$16,922,204
- FY 95 Cap. Exp. (\$13,561 - Total)
 - ✓ Equipment - $44,581 \div 7 \text{ yrs}$ = ~~6368~~ ^{655,000}
 - ✓ Other ($\$13,561 - 44,581 = 48,980$)
 - $48,980 \div 13 \text{ yrs}$ = 691,000
- ~~FY 96~~
- Primary Capital for CHIP @ 6/30/95 Not in MSA
 - $\$15,000 \div 25 \text{ yrs}$ 600,000
- FY 96 Cap. Exp. : (\$18,028 - Total)
 - ✓ Construction/Exp Account As from 6/30/95
 - $\$10,241 \div 13 \text{ yrs} \times 1/2 \text{ yr}$ 394,100
 - ✓ Other ($\$18,028 - 10,241 = 7,787$)
 - $7,787 \div 7 \text{ yrs} \times 1/2 \text{ yr}$ 658,000

Estimated FY 96 Expense \$19,818,204

Adjusted from FY 96 21,553,000

Excess \$1,734,796

USE \$1,600,000

Account Per P&L \$18,476

Expense on MSA Books 3,077
21,553

Reserve @ 6/30/95

FY 96 Excess

From Reserve @ 6/30/96

From Y/E Adjustment

Reserve @ 6/30/95

1,600,000

\$1,600,000

2,509,000

\$1,100,000

UNCAHU Estimate Depreciation Exp. - FY96

FY 96 Est for WC/MSA \$5,645,302
 FY 95 Cap Exp. (\$4,953 - form)
 ✓ General Exp/Depreciation $2,121 \div 13 \text{ yrs} = 163,000$
 ✓ Other $(\$4,953 - 2,121 = \$2,832)$
 $2,832 \div 7 \text{ yrs} = 405,000$
 FY 96 Cap Exp. (\$11,485 - Form 1)
 ✓ Construction/Exp $3,792 \div 13 \text{ yrs} \times 1/2 \text{ yr} = 146,000$
 ✓ Other $(\$11,485 - 3,792 = \$7,693)$
 $7,693 \div 7 \text{ yrs} \times 1/2 \text{ yr} = 550,000$

Estimated FY 96 Exp.	6,909,302
Actual " " "	6,792,000
Shortfall	$\$ < 117,302 >$
	VS $\$100,000$

Reserve @ 6/30/95 \$4,100,000
 FY 96 Shortfall
 $\$100,000$
 $\$4,200,000$

 Prelim. Reserve @ 6/30/96
 $\$500,000$
 $\$3,500,000$

 1/2 E Act
 $\$500,000$
 $\$3,500,000$

 Reserve @ 6/30/96
 $\$3,500,000$

HENRY HANCOX UNSECURED EQUITY

(for Randy) same Cumulative Equity through 12/31/95 \$ 1,353,000
 Equity Records through June 30, 1996 < 386,000 >
 Unsecured Equity @ 6/30/96 967,000
 y/e Ar < 951,100 >

(for Randy) Error Falls Cumulative Equity through 12/31/95 3,554,000
 Equity Records through June 30, 1996 < 1,100,000 >
 y/e Ar 2,754,000
 Revenue @ 6/30/96 < 2,710,000 >
 Revenue 44,000

Insurance Debits

Debit before adjustments	Elkhorn Park \$ 1,131,000	Bombs \$ 763,000
Error Falls self insurance		222,000
reserve (9,511,000)	<u>< 1,131,000 ></u>	<u>< 380,000 ></u>
	<u>\$ -</u>	<u>\$ 382,000</u>

MVA

MSA 6/30/94
+ . C₁₀ EOP - 85
+ . " " - 96

+ 6/30/94 8 1/2 m off CWP 1/2 yr - 84 88
Run/Run - 83 86

SCOT Annual Leave

6/30/95

2,300

transferred to ms to cover deficits

<2,300>

6/30/96

2
—
—

SCHE CAT:

6/30/95

2,500

Mid-Year Adj to 5,100

2,600

Joint Adj to Lower Market Adjustment

<750>

4,350

Adjustment - less than

<917>

3,433

Y/E Adj

<1,000>

RESERVE 6/30/96

2,433

MACPHU Standing Account

Wolfson & Marlow

Carolyn's pledge account

Unrecorded cash receipts

\$581,000

805,000

198,000

\$1,584,000 - Use \$1,500,000

School of Public Health

Cost Center Expenses

\$ 744,605

Wife Unworn On Account's Payroll:

\$286,000 - Term Salary

66,000 - Fringes ($\$200,000 \times 33\%$)

\$352,000

352,000

\$1,096,605

Standing Accrual Analysis
FY 199622-Jul-96
04:37 PMDR = Income
(CR) = Expense

Acct #	Acct Name	MCC	EPC	BCC	MS	HUH	8CHC	HOR	MCPHU	Total
1,390,001	Pelch E/R Contract					(88,828)				(130,282)
1,390,002	Holmesburg Prison Contract					(139,333)				
1,390,003	Psych Residency Contract					(24,850)				
1,391,005	Reserve for Affiliated Hospitals					102,530				
1,390,007	Home Health	141,177								0
1,391,007	Home Health	(141,177)								
1,500,190	Inventory Reserve	84,170	30,000	60,000		1,087,027 (1,087,027)	240,000 (240,000)			174,170
1,252,000	A/R - Pro Fee Contractual								XXXXXX	0
2,310,502	Depreciation Reserve								47,927	47,927
2,501,600	Organization Costs	(41,667) (41,667)				(91,667) (91,667)				(266,668)
4,101,001	Trade A/P - AMS					349,036			15,994	365,030
4,201,040	Accrued Severance	89,500	41,500							131,000
4,202,900	Salary Continuance	(11,227) (34,603)	(7,512)		(43,425)					(96,767)
4,205,000	Accrued Other				(10,018)					(10,018)
4,205,001	Accrued Miscellaneous	196,353	717,791	949,884	715,820	479,864	1,231,428		1,543,937	6,682,097
	Old Arbitrage	447,183			237,500					
	Debt - Other	10,778				161,559				
4,205,200	Accrued Taxes		(3,048)		(696,355)					(699,403)
4,205,698	Accrued - Bottom Line				(3,166,301) (1,995,258)					(5,161,559)
4,205,699	Accrued - Insurance/Support				(577,784)					(577,784)
4,600,000	Leases	(11)								(11)
	<i>Other Accruals</i>				<i>(300,000)</i>					0
	Net @ 07/19	698,809	778,731	1,009,884	(5,545,821)	876,843	1,231,428	0	1,607,858	457,732

OTHER ACCOUNTS (Accrual Balances):

1,001,109	Cash - Operating (Old)		(170,888)						(102,570)	(273,458)	Outstanding check lists
1,002,400	Cash - Grants								(79,251)	(79,251)	J. Sparber - checking with J. Kirby
1,300,010	SIS - Treasurer								74,876	74,876	B. Graves - will look, B/S reclass
1,300,020	SIS - Refund Pay								121,072	121,072	B. Graves - will look, B/S reclass
1,300,030	SIS - Transfer								17,538	17,538	B. Graves - will look, B/S reclass
1,301,000	Res. - Uncollectible Tuition								(779,804)	(779,804)	J. Sparber - approx. \$100K high
1,391,002	Res. - Contract Rec.								(410,851)	(410,851)	J. Sparber - N. Phila. Health System, may be I
1,390,019	Other - O/P Pharmacy	164,814								164,814	
1,600,000	Prepaid - Other									21,707	J. Bamburak - Pilot program
4,201,040	Accrued Severance							21,707	737,861	737,861	J. Sparber - within \$1K

AHERF
Analysis of Reserves

	<u>12/31/96</u>
Alleg. Univ.	
PP&E Reserve	\$3,500,000
Hamot Restricted Monies	500,000
Queen Lane Endowment Monies	500,000
Cash Clearing Credits	3,000,000
Unrecognized Bonus Payments	<u>(1,000,000)</u>
Total Alleg. Univ.	<u>6,500,000</u>
 SCHC	
FY 96 Accrual of FY 97 Expenses	1,200,000
Prior Year CRA	500,000
Health Partners Unrecorded Equity	17,000
Inventory Reserve	340,000
Temple Underaccrual	<u>(2,500,000)</u>
Total SCHC	<u>(443,000)</u>
 Alleg. Univ. Hosp.	
Hahnemann	
Inventory Reserve	737,000
PP&E Reserve	1,100,000
Hahnemann Insurance Company deficit	(1,100,000)
Cigna Insurance Retro Adjustment	<u>560,000</u>
Total Hahnemann	<u>1,297,000</u>
 Others	
Health Partners Unrecorded Equity - MCP	84,000
PP&E Reserve - MCP	2,900,000
PP&E Reserve - Elkins Park	50,000
PP&E Reserve - Mgmt. Services	100,000
Inventory Reserve - MCP	270,000
Sidney Hillman Monies	1,241,000
CRA/TEFRA Monies - MCP	1,300,000
CRA/TEFRA Monies - Elkins Park	500,000
CRA/TEFRA Monies - Bucks County	<u>500,000</u>
Total Other	<u>6,945,000</u>
Total Alleg. Univ. Hosp.	<u>8,242,000</u>

TOTAL DV OBLIGATED GROUP

\$14,299,000

AHERF
Analysis of Reserves

	<u>12/31/96</u>	
AGH		
Revenue Reserves	3,500,000	
Bad Debt Reserves	900,000	
CRA Reserves	2,204,000	
Capitalized Interest Reserve	<u>7,100,000</u>	
Total AGH		13,704,000
AHERF		
Corporate Services Accrual	5,000,000	
Temporarily Restricted Funds	<u>35,800,000</u>	
Total AHERF		40,800,000
GRAND TOTAL		<u><u>\$68,803,000</u></u>
Potential Exposure Items:		
Bad Debt Reserve Shortfall		(\$54,000,000)
Temporarily Restricted Funds		<u>(35,800,000)</u>
Total Exposure Items		<u><u>(\$89,800,000)</u></u>

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AHERF **Analysis of Reserves**

12/31/96**Alleg. Univ.**

PP&E Reserve	\$3,500,000
Hamot Restricted Monies	500,000
Queen Lane Endowment Monies	500,000
Cash Clearing Credits	3,000,000
Unrecognized Bonus Payments	(1,000,000)
General AP Reserves	370,000

Total Alleg. Univ.6,870,000**SCHC**

FY 96 Accrual of

Accrual of FY 97 Expenses	1,200,000
Prior Year CRA	500,000
Health Partners Unrecorded Equity	17,000
Inventory Reserve	340,000
<i>Temp. Accrual</i>	<i>12,500,000</i>

Total SCHC2,057,000**Alleg. Univ. Hosp.**

Hahnemann	
Inventory Reserve	737,000
PP&E Reserve	1,100,000
GMSH Building	(1,200,000)
Hahnemann Insurance Company deficit	(1,100,000)
Cigna Insurance Retro Adjustment	560,000
AP Credit Balance Reserve	1,036,000

Total Hahnemann1,133,000**Others**

Health Partners Unrecorded Equity - MCP	84,000
PP&E Reserve - MCP	2,900,000
PP&E Reserve - Elkins Park	50,000
PP&E Reserve - Mgmt. Services	100,000
Inventory Reserve - MCP	270,000
Sidney Hillman Monies	1,241,000
CRA/TEFRA Monies - MCP	1,300,000
CRA/TEFRA Monies - Elkins Park	500,000
CRA/TEFRA Monies - Bucks County	500,000
General AP Reserves	2,300,000

Total Other9,245,000**Total Alleg. Univ. Hosp.**10,378,000**TOTAL DV OBLIGATED GROUP****\$19,305,000**

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AHERF **Analysis of Reserves**

	12/31/96	
AGH		
<i>Caprauzo Project Reserve</i>	<i>7,100,000</i>	
Revenue Reserves	3,500,000	
Bad Debt Reserves	900,000	
CRA Reserves	9,304,000	<i>2,204,000</i>
Total AGH		13,704,000
AHERF		
Corporate Services Accrual	7,000,000	<i>5,000,000</i>
Insurance Debts - Bucks County	(382,000)	
Temporarily Restricted Funds	35,800,000	
Total AHERF		42,418,000
GRAND TOTAL		<u>\$75,427,000</u>
Potential Exposure Items:		
Bad Debt Reserve Shortfall		(\$54,000,000)
Temporarily Restricted Funds		(35,800,000)
Temple Litigation Reserve		??????????
Total Exposure Items		<u>(\$89,800,000)</u>

To: STEVE SPARKS From: DAN

DAN

Standing Accrual Analysis
 FY 1997 (in 000's)
 20-Jan-97

		FY 96					FY 97		
Acct Name	Lotus Line	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avail.
FAST FALLS (210)									
Salary & Wage	S & W - Productive								0
	Professional-Fees Nonsalary				(50)				(50)
	Employee Svs Purchased		50						50
Patient Care	Med/Surg.		0						0
	Drugs								0
	IV Solutions								0
	Laboratory Supplies								0
	Blood & Blood Products								0
	Other Patient Care Supply								0
Purch. Service	Consulting/Management Fee		50						50
	Medical/Lab Services								0
	Maintenance Purchased Svs		100	50	(50)	50			150
	Utilities			50			50		100
	Equipment Rental		50	(50)					0
	Property Rental								0
	Other Purchased Service		0	50	(50)				0
	Other Purch. - Contracts								0
Admin & Gen'l	Food & Dietary Supply		75			50	(125)		0
	Housekeeping Supply								0
	Laundry/Linen Supply								0
	Maintenance Supply		25			(25)			0
	Office/Computer Supply				(50)				(50)
	Dues & Subscriptions								0
	Travel, Meetings & Seminars								0
	Postage & Freight								0
	Other Admin & General			50					50
Other	Sidney Hillman - Interest							1,241	1,241
	Other net activity	14	120	2			1	(10)	127
Accrued - Misc.	4205001 (210)	14	470	152	(200)	75	(74)	1,231	1,668
Accr - Vacation	4205100 (210)	0	40	40	40	40	40	40	240
Inven. - Eval.	1500190 (210)	0	25	25	25	25	25	25	150
Incentive	4201030 (210)	0	0	0	0	0	0	0	0
Bottom Line	4205698 (210)	0	0	0	0	0	0	0	0

Standing Accrual Analysis

FY 1997 (in 000's)

20-Jan-97

		FY 96							FY 97
Acct Name	Lotus Line	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Avail.
ELKINS PARK (211)									
Salary & Wage	S & W - Productive								0
	Professional-Fees Nonsalary								0
	Employee Svs Purchased								0
Patient Care	Med/Surg.		50			(50)			0
	Drugs							100	100
	IV Solutions								0
	Laboratory Supplies								0
	Blood & Blood Products								0
	Other Patient Care Supply								0
Purch. Service	Consulting/Management Fee								0
	Medical/Lab Services								0
	Maintenance Purchased Svs								0
	Utilities								0
	Equipment Rental					30		50	80
	Property Rental								0
	Other Purchased Service		(150)	100					(50)
	Other Purch. - Contracts		140	130	120		65		455
Admin & Gen'l	Food & Dietary Supply								0
	Housekeeping Supply								0
	Laundry/Linen Supply								0
	Maintenance Supply								0
	Office/Computer Supply								0
	Dues & Subscriptions								0
	Travel, Meetings & Seminars								0
	Postage & Freight								0
	Other Admin & General								0
Other	Unused								0
	Other net activity	194	0	(4)	2		(9)	3	186
Accrued - Misc.	4205001 (211)	194	40	226	152	(50)	106	103	771
Accr - Vacation	4205100 (211)	0	10	10	10	10	10	10	60
Inven. - Eval.	1500190 (211)	0	10	10	10	10	10	10	60
Incentive	4201030 (211)	0	0	0	0	0	0	0	0
Bottom Line	4205698 (211)	0	0	0	0	0	0	0	0